

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

England & Wales · Charity number 1172784

Details

Other names	LEVERSTOCK GREEN VILLAGE ASSOCIATION, LGVA
Status	Registered
Legal form	CIO
Registered	2017-04-27
Register	View on the Charity Commission register

Contact

Address	Leverstock Green Village Association The Village Hall Village Centre Leverstock Green Road Hemel Hempstead Hertford
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Phone	01442246379
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Email	lgvaoffice@gmail.com
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Website	www.lgva.org.uk
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Activities

Objects: A. THE OBJECTS OF THE ASSOCIATION ARE TO:I. PROMOTE THE BENEFIT AND PROTECT THE INTERESTS OF THE INHABITANTS OF LEVERSTOCK GREEN AND THE NEIGHBOURHOOD TOGETHER DEFINED AS IN SUB-PARAGRAPH (C) BELOW (HEREINAFTER ALSO CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;II. ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED "THE VILLAGE HALL") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS;III. PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.B. THE ASSOCIATION SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.C. "LEVERSTOCK GREEN" SHALL BE DEFINED AS THE ECCLESIASTICAL PARISH OF LEVERSTOCK GREEN AS IT EXISTED AT THE FORMATION OF THE ASSOCIATION ON 25 APRIL 1974, THERE BEING NO CIVIL PARISH EXISTING AT THAT TIME OR SUBSEQUENTLY. THE ECCLESIASTICAL PARISH OF LEVERSTOCK GREEN HAS SUBSEQUENTLY BEEN SUBSUMED INTO THE BENEFICE OF LANGELEI WITH BORDERS AS SHOWN ON THE MAP ANNEXED HERETO.

Activities: The charity's objectives, as detailed in the constitution, are to promote the benefit and protect the interests of the inhabitants of Leverstock Green and the neighbourhood without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£95,103	£85,725	-	-
2024-08-31	£85,725	£91,232	-	-
2023-08-31	£75,209	£98,177	-	-
2022-08-31	£54,902	£75,533	-	-
2021-08-31	£50,235	£55,201	-	-

Trustees

Name	Role	Appointed
Audrey Weightman	Chair	2017-09-01
Alan Woof		2017-09-01
BERNADINE MAKINS		2017-09-01
COLIN GAGE		2017-09-01
Clive John Hill		2022-08-19
Dominic Tang		2017-11-27
IRIS PARISH		2017-09-01
JOHN WALKER		2017-09-01
Margaret Griffiths		2017-09-01
Nick Taylor		2017-09-01
SUE BRIND		2017-09-01
Steven Read		2024-11-11
WILLIAM DAWES		2017-09-01

Accounts

Charity Registration Number 1172784

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

ANNUAL REPORT AND ACCOUNTS

**FOR THE YEAR ENDED
31 AUGUST 2025**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

The Trustees present the annual report and financial statements of the charity for the year ended 31 August 2025. The financial statements comply with current statutory requirements and the requirements of the Charity's governing document.

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects, as detailed in the constitution, are:

To promote the benefit and protect the interests of the inhabitants of Leverstock Green and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Establish or secure the establishment of a community centre, The Village Hall, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

Activities

In order to achieve these objectives, during the year the charity has:

Kept a watching brief on all planning and environment issues which affect residents and lobbied the appropriate authorities where necessary.

Ensured that the Village Hall is well maintained and appropriate for all hall users and drawn up plans to initiate refurbishment projects to keep the facilities to a standard expected by the local residents and users. In this connection the charity has liaised with the Leverstock Green Parish Trust for funding.

Raised funds by a variety of means to cover any shortfall between the hall-hire income and expenses; to pay for the refurbishment works

Maintained sub-committees and working parties as are necessary to address the aims and objectives of the Constitution. These currently comprise, Finance; Environment; and Fete/Fund raising (working party) all of which report back to the Main Committee.

Placed any surplus funds not needed for immediate running of the Village Hall, or other projects, on deposit to earn interest.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning and operations of all its current and future activities. In particular, the Trustees have given due regard to public benefit to ensure that all the activities have open access and are affordable.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

ACHIEVEMENTS AND PERFORMANCE

Hall hire bookings have remained fairly constant and provide varied activities for members of the community and for those from further afield. These have been supplemented with occasional bookings: children's birthday parties, family events etc, which have proved popular.

Environmental & Planning Issues

The Environmental & Planning Sub-Committee (ESC) is made up of members of the main committee and other local residents. Its function is to examine planning applications and proposals with the aim of protecting and preserving the local environment, amenities and Green Belt from encroachment or inappropriate development. The ESC also examines relevant National, Regional, County and Local Plans to establish the possible impact on the environment and amenities of Leverstock Green and the wider LGVA Area of Benefit.

The East Hemel Development, which is part of the Hemel Garden Community (HGC) project, includes the proposed construction of 2,400 house and supporting infrastructure on Crown Estate land between Leverstock Green and the M1. The Crown Estate has held three stages of community engagement including workshops and exhibitions. The ESC has been actively involved in the workshops and has participated in the exhibitions.

The HGC project is included in both the new St Albans City and District and Dacorum draft Local Plans which have both reached the Public Examination stage. The ESC has attended hearings and has been closely monitoring the progress of both Local Plans.

Events provided in accordance with our aims:

Winter Fayre, Christmas Lights and Village Fete

The Winter Fayre and Christmas Lights Switch-on, held in Nov-24, has proved very popular, particularly the Christmas Grotto. It is intended that we should build on this for 2025.

The Summer Fete had many new and different stalls. Particular emphasis was placed on family entertainment and there were more children's rides this year. The Best Dressed Stall Rosette was won by SSAFA (Soldiers, Sailors and Air Families Association), who assist families of ex-service people.

The Dog Show, usually part of the Fete but delayed due to the extremely hot weather, was held on 6th September.

Additional Activities

The Village Voice, our revamped newsletter, has been well received by members of the community. The cost of printing is covered by the income from the advertising.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

FINANCIAL REVIEW

Reserves

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent of £60,000 or twelve months' hall expenditure whichever is the greater. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At 31 August 2025 the charity held free reserves of £115,120 (2024: £118,015). This equates to 19 months of running costs. The committee is aware of the excess reserves. Any investments will be made with caution due to the situation created by the rising costs of running expenses, in particular Utilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Leverstock Green Village Association CIO is governed by its constitution dated 27 April 2018.

15 individual trustees are elected at the Association's Annual General Meeting. Trustees representing local bodies are nominated by each individual body under its prevailing rules or constitution. At its first meeting after the Annual General Meeting the Management Committee elects from among its members the Officers of the charity to serve for the forthcoming year. Two members are appointed by our landlords, Dacorum Borough Council.

A Welcome Pack is in place to give to each new Trustee on joining the Main Management Committee. It is reviewed and updated each time it is needed so that the very latest information is included. In addition to the Constitution, latest accounts, minutes of last 2 months' meetings, the various Policies, a map of our Area of Benefit and information from the Charity Commission concerning Trustees, information such as contact details of staff and Trustees, a Who's-Who of those actively involved in the association, a history of the charity and the Village Hall, also of the Parish Trust and their Charity Scheme and any other material considered relevant, is given. All new Trustees are personally welcomed by the Chairman and encouraged to ask any questions and join any sub-committee in which they may have a particular interest and are assigned an experienced trustee to assist in familiarising themselves with the charity's activities.

Powers to invest the charity's funds for the benefit of the charity and its members are set out in the Constitution and are vested in the Management Committee.

The charity has no direct connection with any other charity or organisation, but the Leverstock Green Parish Trust provides the charity with donations towards the maintenance of the hall in accordance with its own Scheme of Arrangement.

With the exception of the paid staff, all Trustees are volunteers and all the work of the charity is undertaken by volunteers (not necessarily Trustees) without whom the charity would not be able to function.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LEVERSTOCK VILLAGE ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Leverstock Green Village Association CIO is an incorporated charity registered with the Charity Commission (number 1172784).

The principal operating address of the charity is:

Village Hall
Leverstock Green
Herts
HP3 8QG

The Trustees who served in the year and up to the date of this report were:

Elected Members

I Parish	Chairman
C B Gage	Vice-Chairman (also Holy Trinity Church Representative)
D Tang	Treasurer
B Makins	Secretary (also Leverstock Green Cricket Club Representative)
H Bassadone	Resigned (did not stand for re-election at the AGM)
S Brind	
C Hill	
S Read	Appointed 13 th January 2025
N Taylor	
J Walker	
A Weightman	

Representative Members

Leverstock Green Football Club	W Dawes
Leverstock Green Bridge Club	A Woof
1 st Leverstock Green Scouts	M Griffiths

Nominated Members

Dacorum Borough Council	Councillor C McArevey
Dacorum Borough Council	Councillor J Gale

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST AUGUST 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

I Parish – Chairman

10 November 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO**

I report to the trustees on the accounts of Leverstock Green Village Association Trust CIO (charity no: 1172784) for the year ended 31st August 2025 which are set out on pages 7 to 15.

Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

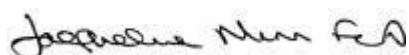
Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 145 of the Charities Act;
- the accounts do not accord with such records
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements of the Charities Act or are not consistent with the Charities SORP (FRS102)
- any such matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



271 St Albans Road
Hemel Hempstead
Hertfordshire
HP2 4RP

Dated: 22 October 2025

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £
Income from:							
Donations & Grants		18,936	567	19,503	5,186	163	5,349
Charitable activities & events	2	671	13,056	13,727	1,179	14,342	15,521
Other trading activities			57,560	57,560		61,246	61,246
Investment income			4,313	4,313		3,609	3,609
Total income		19,607	75,496	95,103	6,365	79,360	85,725
Expenditure on:							
Charitable & Fund-raising costs	2	(671)	(8,152)	(8,823)	(1,179)	(8,431)	(9,610)
Staff costs	3		(44,658)	(44,658)		(42,346)	(42,346)
Light, heat & water	4	(2,585)	(11,413)	(13,998)	(2,689)	(17,327)	(20,016)
Insurances & Licences			(2,138)	(2,138)		(2,161)	(2,161)
Repairs & maintenance		(15,766)	(634)	(16,400)	(1,773)	(9)	(1,782)
Telephone, postage and stationery			(1,207)	(1,207)		(1,316)	(1,316)
Hall & Office equipment		(585)	(3,207)	(3,792)	(724)	(747)	(1,471)
Depreciation		(100)	(8,179)	(8,279)	(100)	(8,179)	(8,279)
Independent Examiner's Fee			(390)	(390)		(390)	(390)
Professional Fees			(2,626)	(2,626)		(80)	(80)
Sundry			(4,067)	(4,067)		(3,781)	(3,781)
Total expenditure		(19,707)	(86,670)	(106,377)	(6,465)	(84,767)	(91,232)
Net income/(expenditure)		(100)	(11,174)	(11,274)	(100)	(5,408)	(5,508)
Transfer between funds		-	-	-	-	-	-
Net income/(expenditure) after transfers		(100)	(11,174)	(11,274)	(100)	(5,408)	(5,508)
Reconciliation of funds							
Fund balances at beginning of year		436	179,179	179,615	536	184,587	185,123
Fund balances at end of year		336	168,005	168,341	436	179,179	179,615

The notes on pages 10 to 15 form part of these accounts.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO**BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	6		52,885		61,164
Current Assets					
Debtors	7	4,883		4,831	
Cash at bank and in hand		114,407		116,323	
Total Current Assets		119,290		121,154	
Creditors: Amounts Falling Due Within One Year	8	(3,834)		(2,703)	
Net Current Assets		115,456		118,451	
Total Assets less Current Liabilities			168,341		179,615
Represented by:					
Restricted Funds			336		436
Unrestricted Funds					
Designated funds			52,885		61,164
General funds			115,120		118,015
	9		168,341		179,615

Approved by the Trustees on 10th Nov 2025

I Parish – Chairman
Trustee

D Tang – Treasurer
Trustee

The notes on pages 10 to 15 form part of these accounts.

1. Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. All other forms of income are recognised on a receivable basis. Income relating exclusively to future accounting periods is deferred.

Expenditure recognition

Expenditure is recognised when a liability is incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Hall Improvements	25 years straight line (lease term)
Fixtures, fittings & equipment	10 years straight line
Computer equipment	3 years straight line

Capitalisation limit of £250.

Funds structure

Restricted funds represent grants, donations and legacies received which are allocated by the donor for specific purposes.

Unrestricted income funds are those funds that are available to the trustees to apply to the general charitable purposes as laid out in the Trust Deed.

Designated funds are unrestricted funds which have been put aside out of unrestricted funds at the discretion of the Trustees.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Charitable activities and events & fundraising costs

	Income	Expenditure	Net Total
<i>Year to 31 August 2025</i>			
	£	£	£
Winter Fayre	1,587	(107)	1,480
Christmas Lights	671	(1,886)	(1,215)
Magic Show	-	-	-
Quiz Night	1,087	(184)	903
Fete	2,881	(592)	2,289
500 Club	2,622	(1,465)	1,157
Newsletter	4,740	(4,144)	596
Other	139	(444)	(305)
Totals	13,727	(8,823)	4,904
<i>Year to 31 August 2024</i>			
	£	£	£
Winter Fayre	1,119	(145)	974
Christmas Lights	1,179	(2,409)	(1,230)
Magic Show	582	(450)	132
Quiz Night	1,201	(145)	1,056
Fete	3,657	(412)	3,245
500 Club	2,830	(1,560)	1,270
Newsletter	4,831	(3,977)	854
Other	122	(512)	(390)
Totals	15,521	(9,610)	5,911

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

3. Staff costs

	2025	2024
	£	£
Wages and salaries	43,702	41,450
Social security costs	0	0
Pension costs	956	896
	44,658	42,346

Staff numbers

The average monthly number of employees (head count based on number of staff employed) during the year was:

5 5

Staff work part-time and the average number of employees (full time equivalent based on hours worked) during the year was:

2 2

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund

4. Light, heat & water

	2025	2024
	£	£
Electricity	5,061	8,406
Gas	6,046	8,727
Water	2,891	2,883
	13,998	20,016

5. Trustees' remuneration and expenses

No trustee received any remuneration or expenses in the year.

The premium for the Village Hall insurance policy was a total of £1,217 (2024: £1,163) and includes Trustee indemnity insurance. This is provided by the Charity in order to indemnify the trustees or other officers against the consequences of any neglect or default on their part.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

6. Tangible fixed assets

	Hall improvement	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 September 2024	166,324	63,167	229,492
Additions	-	-	-
At 31 August 2025	166,324	63,167	229,492
Depreciation			
At 1 September 2024	113,100	55,227	168,327
Charged in year	6,653	1,626	8,279
At 31 August 2025	119,753	56,853	176,606
Net book value			
At 31 August 2024	53,224	7,940	61,164
At 31 August 2025	46,571	6,314	52,885

7. Debtors

	2025	2024
	£	£
Other debtors	684	313
Prepayments	1,889	1,730
Accrued income	2,310	2,788
	4,883	4,831

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1,350	1,340
Accruals and deferred income	2,484	1,363
	3,834	2,703

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

9a. Funds of the charity – Current Year

	At 31 Aug 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2025 £
RESTRICTED FUNDS					
500 Club	36	-	-		36
Christmas Lights Fund	-	671	(671)		0
Photocopier	-	585	(585)		0
Maintenance	-	15,766	(15,766)		0
Heat, Light & Water	-	1,554	(1,554)		0
Door Entry System	400	-	(100)		300
Total restricted	436	18,576	(18,676)	-	336
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	61,164	-	(8,279)	-	52,885
General	118,015	76,527	(79,422)	-	115,120
Total unrestricted	179,179	76,527	(87,701)	-	168,005
TOTAL FUNDS	179,615	95,103	(106,377)	-	168,341

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

9b. Funds of the charity – Prior Year

	At 31 Aug 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2024 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		-
500 Club	36	-	-		36
Christmas Lights Fund	-	1,179	(1,179)		-
Photocopier	-	727	(724)		-
Maintenance	-	1,773	(1,773)		-
Heat, Light, Water	-	2,689	(2,689)		-
Door Entry System	500	-	(100)		400
Total restricted	536	6,365	(6,465)		436
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	68,873	570	(8,279)		61,164
General	115,714	78,790	(76,488)		118,015
Total unrestricted	184,587	79,360	(84,767)		179,179
TOTAL FUNDS	185,123	85,725	(91,232)		179,615

10a. Analysis of net assets by fund – current year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	52,885	-	52,885
Current assets	118,954	-	336	119,290
Creditors: amounts falling due within 12m	(3,834)	-	-	(3,834)
	115,120	52,885	336	168,341

10b. Analysis of net assets by fund – prior year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	61,164	-	61,164
Current assets	120,718	-	436	121,154
Creditors: amounts falling due within 12m	(2,703)	-	-	(2,703)
	118,015	61,164	436	179,615

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

11. Financial Commitments

At the year end the Charity had commitments of £0 (2024: £0)

12. Related Party Transactions

There were no related party transactions during the year.

Accounts

Charity Registration Number 1172784

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

ANNUAL REPORT AND ACCOUNTS

**FOR THE YEAR ENDED
31 AUGUST 2024**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024**

The Trustees present the annual report and financial statements of the charity for the year ended 31 August 2024. The financial statements comply with current statutory requirements and the requirements of the Charity's governing document.

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects, as detailed in the constitution, are:

To promote the benefit and protect the interests of the inhabitants of Leverstock Green and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Establish or secure the establishment of a community centre, The Village Hall, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

Activities

In order to achieve these objectives, during the year the charity has:

Kept a watching brief on all planning and environment issues which affect residents and lobbied the appropriate authorities where necessary.

Ensured that the Village Hall is well maintained and appropriate for all hall users and drawn up plans to initiate refurbishment projects to keep the facilities to a standard expected by the local residents and users. In this connection the charity has liaised with the Leverstock Green Parish Trust for funding.

Raised funds by a variety of means to cover any shortfall between the hall-hire income and expenses; to pay for the refurbishment works

Maintained sub-committees and working parties as are necessary to address the aims and objectives of the Constitution. These currently comprise, Finance; Environment; and Fete/Fund raising (working party) all of which report back to the Main Committee.

Placed any surplus funds not needed for immediate running of the Village Hall, or other projects, on deposit to earn interest.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning and operations of all its current and future activities. In particular, the Trustees have given due regard to public benefit to ensure that all the activities have open access and are affordable.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

ACHIEVEMENTS AND PERFORMANCE

Hall hire bookings have remained fairly constant and provide varied activities for members of the community and for those from further afield. These have been supplemented with occasional bookings: children's birthday parties, family events etc, which have proved popular.

Environmental & Planning Issues

The Environmental & Planning Sub-Committee (ESC) is made up of members of the main committee and other local residents. Its function is to examine planning applications and proposals with the aim of protecting and preserving the local environment, amenities and Green Belt from encroachment or inappropriate development. The ESC also examines relevant National, Regional, County and Local Plans to establish the possible impact on the environment and amenities of Leverstock Green and the wider LGVA Area of Benefit.

The ESC has monitored closely the emerging St Albans and Dacorum Local Plans. Both plans have been delayed by a number of internal and external factors. The St Albans Plan, which holds the prospect of substantial housing developments in the East Hemel Area, is now not expected to be adopted until mid 2025 at the earliest.

The Poppy Fields Cemetery and the new Hemel Hempstead Crematorium are now fully operational.

Events provided in accordance with our aims:

Winter Fayre, Christmas Lights and Village Fete

The Winter Fayre and Christmas Lights Switch-on, held in Nov-23, has proved very popular, particularly the Christmas Grotto which was a first for us. It is intended that we should build on this for 2024.

The Summer Fete had many new and different stalls. Particular emphasis was placed on family entertainment and there were more children's rides this year. The Best Dressed Stall Rosette was won by Anne-Marie Webley, of Wibbly World, who was showing recycled plastics.

Additional Activities

The Village Voice, our revamped newsletter, has been well received by members of the community. The cost of printing is covered by the income from the advertising.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

FINANCIAL REVIEW

Reserves

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent of £60,000 or twelve months' hall expenditure whichever is the greater. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At 31 August 2024 the charity held free reserves of £118,015 (2023: £115,714). This equates to 19 months of running costs. The committee is aware of the excess reserves. Any investments will be made with caution due to the situation created by the rising costs of running expenses, in particular Utilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Leverstock Green Village Association CIO is governed by its constitution dated 27 April 2018.

15 individual trustees are elected at the Association's Annual General Meeting. Trustees representing local bodies are nominated by each individual body under its prevailing rules or constitution. At its first meeting after the Annual General Meeting the Management Committee elects from among its members the Officers of the charity to serve for the forthcoming year. Two members are appointed by our landlords, Dacorum Borough Council.

A Welcome Pack is in place to give to each new Trustee on joining the Main Management Committee. It is reviewed and updated each time it is needed so that the very latest information is included. In addition to the Constitution, latest accounts, minutes of last 2 months' meetings, the various Policies, a map of our Area of Benefit and information from the Charity Commission concerning Trustees, information such as contact details of staff and Trustees, a Who's-Who of those actively involved in the association, a history of the charity and the Village Hall, also of the Parish Trust and their Charity Scheme and any other material considered relevant, is given. All new Trustees are personally welcomed by the Chairman and encouraged to ask any questions and join any sub-committee in which they may have a particular interest and are assigned an experienced trustee to assist in familiarising themselves with the charity's activities.

Powers to invest the charity's funds for the benefit of the charity and its members are set out in the Constitution and are vested in the Management Committee.

The charity has no direct connection with any other charity or organisation, but the Leverstock Green Parish Trust provides the charity with donations towards the maintenance of the hall in accordance with its own Scheme of Arrangement.

With the exception of the paid staff, all Trustees are volunteers and all the work of the charity is undertaken by volunteers (not necessarily Trustees) without whom the charity would not be able to function.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LEVERSTOCK VILLAGE ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Leverstock Green Village Association CIO is an incorporated charity registered with the Charity Commission (number 1172784).

The principal operating address of the charity is:

Village Hall
Leverstock Green
Herts
HP3 8QG

The Trustees who served in the year and up to the date of this report were:

Elected Members

I Parish	Chairman
C B Gage	Vice-Chairman (also Holy Trinity Church Representative)
D Tang	Treasurer
M Rayner	Secretary (also Leverstock Green Womens' Institute Representative) resigned 19-Feb-24
B Makins	Secretary (also Leverstock Green Cricket Club Representative) resigned 8-Apr-24
J Baldwin	
H Bassadone	
S Brind	
R Goldstein	resigned 20-Nov-24
C Hill	
R Sutton	resigned 20-Nov-24
N Taylor	
J Walker	
A Weightman	

Representative Members

Leverstock Green Football Club	W Dawes
Leverstock Green Bridge Club	A Woof
1 st Leverstock Green Scouts	M Griffiths

Nominated Members

Dacorum Borough Council	Councillor C McArevey
Dacorum Borough Council	Councillor J Gale

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST AUGUST 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

I Parish – Chairman

25 November 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO**

I report to the trustees on the accounts of Leverstock Green Village Association Trust CIO (charity no: 1172784) for the year ended 31st August 2024 which are set out on pages 7 to 15.

Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

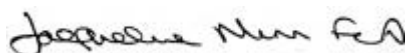
Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 145 of the Charities Act;
- the accounts do not accord with such records
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements of the Charities Act or are not consistent with the Charities SORP (FRS102)
- any such matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



271 St Albans Road
Hemel Hempstead
Hertfordshire
HP2 4RP

Dated: 11 October 2024

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £
Income from:							
Donations & Grants		5,186	163	5,349	12,988	1,273	14,261
Charitable activities & events	2	1,179	14,342	15,521	642	9,385	10,027
Other trading activities			61,246	61,246		50,483	50,483
Investment income			3,609	3,609		438	438
Total income		6,365	79,360	85,725	13,630	61,579	75,209
Expenditure on:							
Charitable & Fund-raising costs	2	(1,179)	(8,431)	(9,610)	(642)	(4,446)	(5,088)
Staff costs	3		(42,346)	(42,346)		(41,294)	(41,294)
Light, heat & water	4	(2,689)	(17,327)	(20,016)	(1,685)	(20,854)	(22,539)
Insurances & Licences			(2,161)	(2,161)		(2,248)	(2,248)
Repairs & maintenance		(1,773)	(9)	(1,782)	(10,505)	(1,703)	(12,208)
Telephone, postage and stationery			(1,316)	(1,316)		(1,558)	(1,558)
Hall & Office equipment		(724)	(747)	(1,471)	(798)	(279)	(1,077)
Depreciation		(100)	(8,179)	(8,279)	(100)	(8,122)	(8,222)
Independent Examiner's Fee			(390)	(390)		(360)	(360)
Professional Fees			(80)	(80)		(60)	(60)
Sundry			(3,781)	(3,781)		(3,522)	(3,522)
Total expenditure		(6,465)	(84,767)	(91,232)	(13,730)	(84,447)	(98,177)
Net income/(expenditure)		(100)	(5,408)	(5,508)	(100)	(22,868)	(22,968)
Transfer between funds		-	-	-	-	-	-
Net income/(expenditure) after transfers		(100)	(5,408)	(5,508)	(100)	(22,868)	(22,968)
Reconciliation of funds							
Fund balances at beginning of year		536	184,587	185,123	636	207,455	208,091
Fund balances at end of year		436	179,179	179,615	536	184,587	185,123

The notes on pages 10 to 15 form part of these accounts.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible assets	6		61,164		68,873
Current Assets					
Debtors	7	4,831		2,621	
Cash at bank and in hand		116,323		116,280	
Total Current Assets		121,154		118,901	
Creditors: Amounts Falling Due Within One Year	8	(2,703)		(2,651)	
Net Current Assets		118,451		116,250	
Total Assets less Current Liabilities			179,615		185,123
Represented by:					
Restricted Funds			436		536
Unrestricted Funds					
Designated funds			61,164		68,873
General funds			118,015		115,714
	9		179,615		185,123

Approved by the Trustees on 14th Oct 2024

I Parish – Chairman
Trustee

D Tang – Treasurer
Trustee

The notes on pages 10 to 15 form part of these accounts.

1. Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. All other forms of income are recognised on a receivable basis. Income relating exclusively to future accounting periods is deferred.

Expenditure recognition

Expenditure is recognised when a liability is incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Hall Improvements	25 years straight line (lease term)
Fixtures, fittings & equipment	10 years straight line
Computer equipment	3 years straight line

Capitalisation limit of £250.

Funds structure

Restricted funds represent grants, donations and legacies received which are allocated by the donor for specific purposes.

Unrestricted income funds are those funds that are available to the trustees to apply to the general charitable purposes as laid out in the Trust Deed.

Designated funds are unrestricted funds which have been put aside out of unrestricted funds at the discretion of the Trustees.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

2. Charitable activities and events & fundraising costs

	Income	Expenditure	Net Total
<i>Year to 31 August 2024</i>			
	£	£	£
Winter Fayre	1,119	(145)	974
Christmas Lights	1,179	(2,409)	(1,230)
Magic Show	582	(450)	132
Quiz Night	1,201	(145)	1,056
Fete	3,657	(412)	3,245
500 Club	2,830	(1,560)	1,270
Newsletter	4,831	(3,977)	854
Other	122	(512)	(390)
Totals	15,521	(9,610)	5,911
<i>Year to 31 August 2023</i>			
	£	£	£
Winter Fayre	1,054	(45)	1,009
Christmas Lights	642	(1,180)	(538)
Big Band Concert	-	-	-
Quiz Night	690	(60)	630
Fete	2,643	(415)	2,228
500 Club	3,059	(1,480)	1,579
Newsletter	1,815	(1,460)	355
Other	125	(448)	(323)
Totals	10,027	(5,088)	4,938

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

3. Staff costs

	2024	2023
	£	£
Wages and salaries	41,450	40,514
Social security costs	0	0
Pension costs	896	780
	42,346	41,294

Staff numbers

The average monthly number of employees (head count based on number of staff employed) during the year was:

5 5

Staff work part-time and the average number of employees (full time equivalent based on hours worked) during the year was:

2 2

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund

4. Light, heat & water

	2024	2023
	£	£
Electricity	8,406	7,251
Gas	8,727	13,595
Water	2,883	1,693
	20,016	22,539

5. Trustees' remuneration and expenses

No trustee received any remuneration or expenses in the year.

The premium for the Village Hall insurance policy was a total of £1,163 (2023: £1,231) and includes Trustee indemnity insurance. This is provided by the Charity in order to indemnify the trustees or other officers against the consequences of any neglect or default on their part.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

6. Tangible fixed assets

	Hall Improvement £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2023	166,324	62,598	228,922
Additions		570	570
At 31 August 2024	166,324	63,167	229,492
Depreciation			
At 1 September 2023	106,448	53,601	160,048
Charged in year	6,653	1,626	8,279
At 31 August 2024	113,100	55,227	168,327
Net book value			
At 31 August 2023	59,877	8,997	68,873
At 31 August 2024	53,224	7,940	61,164

7. Debtors

	2024 £	2023 £
Other debtors	313	463
Prepayments	1,730	1,788
Accrued income	2,788	370
	4,831	2,621

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	1,340	770
Accruals and deferred income	1,363	1,881
	2,703	2,651

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

9a. Funds of the charity – Current Year

	At 31 Aug 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2024 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		0
500 Club	36	-	-		36
Christmas Lights Fund	-	1,179	(1,179)		0
Photocopier	-	724	(724)		0
Maintenance	-	1,773	(1,773)		0
Heat, Light & Water	-	2,689	(2,689)		0
Door Entry System	500	-	(100)		400
Total restricted	536	6,365	(6,465)	-	436
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	68,873	570	(8,279)	-	61,164
General	115,714	78,790	(76,488)	-	118,015
Total unrestricted	184,587	79,360	(84,767)	-	179,179
TOTAL FUNDS	185,123	85,725	(91,232)	-	179,615

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

9b. Funds of the charity – Prior Year

	At 31 Aug 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2023 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		-
500 Club	36	-	-		36
Christmas Lights Fund	-	642	(642)		-
Photocopier	-	798	(798)		-
Maintenance	-	10,505	(10,505)		-
Heat, Light, Water	-	1,685	(1,685)		-
Door Entry System	600	-	(100)		500
Total restricted	636	13,630	(13,730)		536
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	77,095	-	(8,222)		68,873
General	130,360	61,579	(76,225)		115,714
Total unrestricted	207,455	61,579	(84,447)		184,587
TOTAL FUNDS	208,091	75,209	(98,177)		185,123

10a. Analysis of net assets by fund – current year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	61,164	-	61,164
Current assets	120,718	-	436	121,154
Creditors: amounts falling due within 12m	(2,703)	-	-	(2,703)
	118,015	61,164	436	179,615

10b. Analysis of net assets by fund – prior year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	68,873	-	68,873
Current assets	118,365	-	536	118,901
Creditors: amounts falling due within 12m	(2,651)	-	-	(2,651)
	115,714	68,873	536	185,123

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

11. Financial Commitments

At the year end the Charity had commitments of £0 (2023: £0)

12. Related Party Transactions

There were no related party transactions during the year.

Accounts

Charity Registration Number 1172784

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

ANNUAL REPORT AND ACCOUNTS

**FOR THE YEAR ENDED
31 AUGUST 2023**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees present the annual report and financial statements of the charity for the year ended 31 August 2023. The financial statements comply with current statutory requirements and the requirements of the Charity's governing document.

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects, as detailed in the constitution, are:

To promote the benefit and protect the interests of the inhabitants of Leverstock Green and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Establish or secure the establishment of a community centre, The Village Hall, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

Activities

In order to achieve these objectives, during the year the charity has:

Kept a watching brief on all planning and environment issues which affect residents and lobbied the appropriate authorities where necessary.

Ensured that the Village Hall is well maintained and appropriate for all hall users and drawn up plans to initiate refurbishment projects to keep the facilities to a standard expected by the local residents and users. In this connection the charity has liaised with the Leverstock Green Parish Trust for funding.

Raised funds by a variety of means to cover any shortfall between the hall-hire income and expenses; to pay for the refurbishment works. The hall has been open since September 2021 and has almost returned to pre-covid booking rates; extra cleaning is still taking place.

Maintained sub-committees and working parties as are necessary to address the aims and objectives of the Constitution. These currently comprise, Hall Management; Finance; Environment; and Fete/Fund raising (working party) all of which report back to the Main Committee. Normal face-to-face meetings have been taking place.

Placed any surplus funds not needed for immediate running of the Village Hall, or other projects, on deposit to earn interest.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning and operations of all its current and future activities. In particular, the Trustees have given due regard to public benefit to ensure that all the activities have open access and are affordable.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

ACHIEVEMENTS AND PERFORMANCE

Until the closure of the hall regular hiring bookings remained fairly constant and provided a variety of activities for members of the community and these have now returned to almost pre-covid bookings. These were also supplemented with occasional bookings. Children's birthday parties have now resumed and these continue to be popular and a good source of income.

Environmental Issues

The Environmental Sub-Committee (ESC) is made up of members of the main committee and other local residents. Its function is to examine planning applications and proposals with the aim of protecting and preserving the local environment, amenities and Green Belt from encroachment or inappropriate development. The ESC also examines relevant National, Regional, County and Local Plans to establish the possible impact on the environment and amenities of Leverstock Green and the wider LGVA Area of Benefit.

The ESC has monitored closely the emerging St Albans and Dacorum Local Plans. Both plans have been delayed by a number of internal and external factors. The St Albans Plan, which holds the prospect of substantial housing developments in the East Hemel Area, is now not expected to be adopted until 2025 at the earliest.

The Poppy Fields Cemetery is complete and will be brought into use when the current Woodwell's Cemetery reaches its capacity. The new Crematorium is now complete and has opened.

Events provided in accordance with our aims:

Winter Fayre, Christmas Lights and Village Fete

The Winter Fayre and Christmas Lights were held in Nov-22 and proved very popular once again. It is intended to improve on it for 2023 by having some different stalls and a Christmas Grotto.

The Summer Fete had new and different stalls with a good mix of food and other goods. This proved very popular and many congratulations were received. We hope to build on this for 2024.

Additional Activities

The Hall Management Sub-Committee continues to oversee the running of the hall, thus providing a welcoming venue for the numerous local groups who meet regularly in the Hall as well as for our occasional hirers.

A big drive to increase the number of members of the 500 Club has had limited success. The first prize of £100 each month with a second prize of £30 is still a worthwhile return on the £12 annual subscription.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

FINANCIAL REVIEW

Reserves

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent of £60,000 or twelve months' hall expenditure whichever is the greater. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At 31 August 2023 the charity held free reserves of £115,714 (2022: £130,360). This equates to 19 months of running costs. The committee is aware of the excess reserves. Any investments will be made with caution due to the situation created by the rising costs of running expenses, in particular Utilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Leverstock Green Village Association CIO is governed by its constitution dated 27 April 2018.

15 individual trustees are elected at the Association's Annual General Meeting. Trustees representing local bodies are nominated by each individual body under its prevailing rules or constitution. At its first meeting after the Annual General Meeting the Management Committee elects from among its members the Officers of the charity to serve for the forthcoming year. Two members are appointed by our landlords, Dacorum Borough Council.

A Welcome Pack is in place to give to each new Trustee on joining the Main Management Committee. It is reviewed and updated each time it is needed so that the very latest information is included. In addition to the Constitution, latest accounts, minutes of last 2 months' meetings, the various Policies, a map of our Area of Benefit and information from the Charity Commission concerning Trustees, information such as contact details of staff and Trustees, a Who's-Who of those actively involved in the association, a history of the charity and the Village Hall, also of the Parish Trust and their Charity Scheme and any other material considered relevant, is given. All new Trustees are personally welcomed by the Chairman and encouraged to ask any questions and join any sub-committee in which they may have a particular interest and are assigned an experienced trustee to assist in familiarising themselves with the charity's activities.

Powers to invest the charity's funds for the benefit of the charity and its members are set out in the Constitution and are vested in the Management Committee.

The charity has no direct connection with any other charity or organisation, but the Leverstock Green Parish Trust provides the charity with donations towards the maintenance of the hall in accordance with its own Scheme of Arrangement.

With the exception of the paid staff, all Trustees are volunteers and all the work of the charity is undertaken by volunteers (not necessarily Trustees) without whom the charity would not be able to function.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LEVERSTOCK VILLAGE ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Leverstock Green Village Association CIO is an incorporated charity registered with the Charity Commission (number 1172784).

The principal operating address of the charity is:

Village Hall
Leverstock Green
Herts
HP3 8QG

The Trustees who served in the year and up to the date of this report were:

Elected Members

I Parish	Chairman
C B Gage	Vice-Chairman (also Holy Trinity Church Representative)
D Tang	Treasurer
M Rayner	Secretary (also Leverstock Green Womens' Institute Representative)
J Baldwin	
H Bassadone	
S Brind	
R Goldstein	
C Hill	
B Makins	Minute writer (also Leverstock Green Cricket Club Representative)
R Sutton	
N Taylor	
J Walker	
A Weightman	

Representative Members

Leverstock Green Football Club	W Dawes
Leverstock Green Tennis Club	A Woof
1 st Leverstock Green Scouts	M Griffiths

Nominated Members

Dacorum Borough Council	Councillor C McArevey
Dacorum Borough Council	Councillor J Gale

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST AUGUST 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

I Parish – Chairman

13 November 2023

LEVERSTOCK VILLAGE ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

I report to the trustees on the accounts of Leverstock Green Village Association Trust CIO (charity no: 1172784) for the year ended 31st August 2023 which are set out on pages 7 to 15.

Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

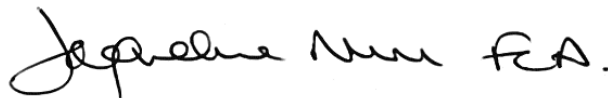
Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 145 of the Charities Act;
- the accounts do not accord with such records
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements of the Charities Act or are not consistent with the Charities SORP (FRS102)
- any such matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



271 St Albans Road
Hemel Hempstead
Hertfordshire
HP2 4RP

Dated: 3 October 2023

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £
Income from:							
Donations & Grants		12,988	1,273	14,261	2,113	2,689	4,802
Charitable activities & events	2	642	9,385	10,027	320	6,144	6,464
Other trading activities			50,483	50,483		43,546	46,546
Investment income			438	438		90	90
Total income		13,630	61,579	75,209	2,433	52,469	54,902
Expenditure on:							
Charitable & Fund-raising costs	2	(642)	(4,446)	(5,088)	(320)	(3,908)	(4,228)
Staff costs	3		(41,294)	(41,294)		(38,842)	(38,842)
Light, heat & water	4	(1,685)	(20,854)	(22,539)	(975)	(12,436)	(13,411)
Insurances & Licences			(2,248)	(2,248)		(1,814)	(1,814)
Repairs & maintenance		(10,505)	(1,703)	(12,208)	(481)	(1,821)	(2,302)
Telephone, postage and stationery			(1,558)	(1,558)		(1,374)	(1,374)
Hall & Office equipment		(798)	(279)	(1,077)	(657)	(632)	(1,289)
Depreciation		(100)	(8,122)	(8,222)	(100)	(8,122)	(8,222)
Independent Examiner's Fee			(360)	(360)		(360)	(360)
Professional Fees			(60)	(60)		(40)	(40)
Sundry			(3,522)	(3,522)		(3,651)	(3,651)
Total expenditure		(13,730)	(84,447)	(98,177)	(2,533)	(73,000)	(75,533)
Net income/(expenditure)		(100)	(22,868)	(22,968)	(100)	(20,531)	(20,631)
Transfer between funds		-	-	-	-	-	-
Net income/(expenditure) after transfers		(100)	(22,868)	(22,968)	(100)	(20,531)	(20,631)
Reconciliation of funds							
Fund balances at beginning of year		636	207,455	208,091	736	227,986	228,722
Fund balances at end of year		536	184,587	185,123	636	207,455	208,091

The notes on pages 10 to 15 form part of these accounts.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

**BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible assets	6		68,873		77,095
Current Assets					
Debtors	7	1,700		1,556	
Cash at bank and in hand		116,280		131,270	
Total Current Assets		117,980		132,826	
Creditors: Amounts Falling Due Within One Year	8	(1,730)		(1,830)	
Net Current Assets		116,250		130,996	
Total Assets less Current Liabilities			185,123		208,091
Represented by: Restricted Funds			536		636
Unrestricted Funds					
Designated funds			68,873		77,095
General funds			115,714		130,360
	9		185,123		208,091

Approved by the Trustees on 9th Oct 2023

I Parish – Chairman
Trustee

M Rayner – Secretary
Trustee

The notes on pages 10 to 15 form part of these accounts.

1. Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. All other forms of income are recognised on a receivable basis. Income relating exclusively to future accounting periods is deferred.

Expenditure recognition

Expenditure is recognised when a liability is incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Hall Improvements	25 years straight line (lease term)
Fixtures, fittings & equipment	10 years straight line
Computer equipment	3 years straight line

Capitalisation limit of £250.

Funds structure

Restricted funds represent grants, donations and legacies received which are allocated by the donor for specific purposes.

Unrestricted income funds are those funds that are available to the trustees to apply to the general charitable purposes as laid out in the Trust Deed.

Designated funds are unrestricted funds which have been put aside out of unrestricted funds at the discretion of the Trustees.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

2. Charitable activities and events & fundraising costs

	Income	Expenditure	Net Total
<i>Year to 31 August 2023</i>			
	£	£	£
Fireworks	-	-	-
Winter Fayre	1,054	(45)	1,009
Christmas Lights	642	(1,180)	(538)
Big Band Concert	-	-	-
Quiz Night	690	(60)	630
Fete	2,643	(415)	2,228
500 Club	3,059	(1,480)	1,579
Newsletter	1,815	(1,460)	355
Other	125	(448)	(323)
Totals	10,027	(5,088)	4,938
<i>Year to 31 August 2022</i>			
	£	£	£
Fireworks	-	-	-
Winter Fayre	1,215	(38)	1,177
Christmas Lights	320	(1,453)	(1,133)
Big Band Concert	-	-	-
Quiz Night	-	-	-
Fete	2,496	(690)	1,806
500 Club	2,340	(1,440)	900
Newsletter	-	-	-
Other	93	(606)	(513)
Totals	6,464	(4,227)	2,237

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

3. Staff costs

	2023	2022
	£	£
Wages and salaries	40,514	38,205
Social security costs	0	0
Pension costs	780	637
	41,294	38,842

Staff numbers

The average monthly number of employees (head count based on number of staff employed) during the year was:

5 5

Staff work part-time and the average number of employees (full time equivalent based on hours worked) during the year was:

2 2

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund

4. Light, heat & water

	2023	2022
	£	£
Electricity	7,251	3,836
Gas	13,595	5,131
Water	1,693	4,444
	22,539	13,411

5. Trustees' remuneration and expenses

No trustee received any remuneration or expenses in the year.

The premium for the Village Hall insurance policy was a total of £1,231 (2022: £1,082) and includes Trustee indemnity insurance. This is provided by the Charity in order to indemnify the trustees or other officers against the consequences of any neglect or default on their part.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

6. Tangible fixed assets

	Hall Improvement £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2022	166,324	62,598	228,922
Additions			
At 31 August 2023	166,324	62,598	228,922
Depreciation			
At 1 September 2022	99,794	52,032	151,826
Charged in year	6,653	1,569	8,222
At 31 August 2023	106,448	53,601	160,048
Net book value			
At 31 August 2022	66,530	10,565	77,095
At 31 August 2023	59,877	8,997	68,873

7. Debtors

	2023 £	2022 £
Other debtors	463	66
Prepayments and accrued income	1,237	1,490
	1,700	1,556

8. Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	770	870
Accruals and deferred income	960	960
	1,730	1,830

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

9a. Funds of the charity – Current Year

	At 31 Aug 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2023 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		0
500 Club	36	-	-		36
Christmas Lights Fund	-	642	(642)		0
Photocopier	-	798	(798)		0
Maintenance	-	10,505	(10,505)		0
Heat, Light & Water	-	1,685	(1,685)		0
Door Entry System	600	-	(100)		500
Total restricted	636	13,630	(13,730)	-	536
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	77,095	-	(8,222)	-	68,873
General	130,360	61,579	(76,225)	-	115,714
Total unrestricted	207,455	61,579	(84,447)	-	184,587
TOTAL FUNDS	208,091	75,209	(98,177)	-	185,123

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

9b. Funds of the charity – Prior Year

	At 31 Aug 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2022 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		-
500 Club	36	-	-		36
Christmas Lights Fund	-	320	(320)		-
Photocopier	-	657	(657)		-
Maintenance	-	481	(481)		-
Heat, Light, Water	-	975	(975)		-
Door Entry System	700	-	(100)		600
Total restricted	736	2,433	(2,533)		636
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	85,317	-	(8,222)		77,095
General	142,669	52,469	(64,778)		130,360
Total unrestricted	227,986	52,469	(73,000)		207,455
TOTAL FUNDS	228,722	54,902	(75,533)		208,091

10a. Analysis of net assets by fund – current year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	68,873	-	68,873
Current assets	117,444	-	536	117,980
Creditors: amounts falling due within 12m	(1,730)	-	-	(1,730)
	115,714	68,873	536	185,123

10b. Analysis of net assets by fund – prior year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	76,613	-	76,613
Current assets	132,672	-	636	133,308
Creditors: amounts falling due within 12m	(1,830)	-	-	(1,830)
	130,842	76,613	636	208,091

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

11. Financial Commitments

At the year end the Charity had commitments of £0 (2022: £0)

12. Reserves

The committee is aware of the excess reserves. Any investments will be made with caution due to the on-going adverse impact Covid-19 is having on Hall income and the significant inflation of costs.

13. Related Party Transactions

There were no related party transactions during the year.

Accounts

Charity Registration Number 1172784

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

ANNUAL REPORT AND ACCOUNTS

**FOR THE YEAR ENDED
31 AUGUST 2022**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022**

The Trustees present the annual report and financial statements of the charity for the year ended 31 August 2022. The financial statements comply with current statutory requirements and the requirements of the Charity's governing document.

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects, as detailed in the constitution, are:

To promote the benefit and protect the interests of the inhabitants of Leverstock Green and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Establish or secure the establishment of a community centre, The Village Hall, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

Activities

In order to achieve these objectives, during the year the charity has:

Kept a watching brief on all planning and environment issues which affect residents and lobbied the appropriate authorities where necessary.

Ensured that the Village Hall is well maintained and appropriate for all hall users and drawn up plans to initiate refurbishment projects to keep the facilities to a standard expected by the local residents and users. In this connection the charity has liaised with the Leverstock Green Parish Trust for funding.

Raised funds by a variety of means to cover any shortfall between the hall-hire income and expenses; to pay for the refurbishment works. The hall has been open since September 2021 and has almost returned to pre-covid booking rates; extra cleaning is still taking place.

Maintained sub-committees as are necessary to address the aims and objectives of the Constitution. These currently comprise, Hall Management; Finance; Environment; and Fete/Fund raising all of which report back to the Main Committee. Normal face-to-face meetings have been taking place.

Placed any surplus funds not needed for immediate running of the Village Hall, or other projects, on deposit to earn interest.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning and operations of all its current and future activities. In particular, the Trustees have given due regard to public benefit to ensure that all the activities have open access and are affordable.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

ACHIEVEMENTS AND PERFORMANCE

Until the closure of the hall regular hiring bookings remained fairly constant and provided a variety of activities for members of the community and these have now returned to almost pre-covid bookings. These were also supplemented with occasional bookings. Children's birthday parties have now resumed and these continue to be popular and a good source of income.

Environmental Issues

The Environmental Sub-Committee (ESC) is made up of members of the main committee and other local residents. Its function is to examine planning applications and proposals with the aim of protecting and preserving the local environment, amenities and Green Belt from encroachment or inappropriate development. The ESC also examines relevant National, Regional, County and Local Plans to establish the possible impact on the environment and amenities of Leverstock Green and the wider LGVA Area of Benefit.

The ESC has monitored closely the emerging St Albans and Dacorum Local Plans. Both plans have been delayed by a number of internal and external factors. The St Albans Plan, which holds the prospect of substantial housing developments in the East Hemel Area, is now not expected to be adopted until 2025 at the earliest.

The Poppy Fields Cemetery is complete and will be brought into use when the current Woodwell's Cemetery reaches its capacity. The new Crematorium is structurally complete and once the internal fittings have been installed the complex is scheduled to open in March 2023. The whole development will occupy the land between the Bunkers Park access road and Bunkers Lane.

Events provided in accordance with our aims:

Fireworks, Winter Fayre, Christmas Lights and Village Fete

The Fireworks display for Nov-21 did not take place due to combination of shortage of volunteers and cost. The display for Nov-22 will not take place due mainly to the increased costs involved.

The Winter Fayre and Christmas Lights were held in Nov-21. This was the first event on re-opening of the hall and proved very popular with a good turnout from the village and elsewhere.

The Summer Fete also proved popular and it is hoped that 2023 will see an improved and different set up.

Additional Activities

The Hall Management Sub-Committee continues to oversee the running of the hall, thus providing a welcoming venue for the numerous local groups who meet regularly in the Hall as well as for our occasional hirers.

Although never reaching the maximum number of participants the 500 Club has continued to run, providing additional funds for the Association with the possible chance of being the lucky winner of the first prize of £100 every month. Second and third prizes are considerably lower.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

FINANCIAL REVIEW

Reserves

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent of £60,000 or twelve months' hall expenditure whichever is the greater. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At 31 August 2022 the charity held free reserves of £130,360 (2021: £142,669). This equates to 26 months of running costs. The committee is aware of the excess reserves. Any investments will be made with caution due to the uncertainty driven by Covid-19 and the adverse impact it has had on Hall income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Leverstock Green Village Association CIO is governed by its constitution dated 27 April 2018.

15 individual trustees are elected at the Association's Annual General Meeting. Trustees representing local bodies are nominated by each individual body under its prevailing rules or constitution. At its first meeting after the Annual General Meeting the Management Committee elects from among its members the Officers of the charity to serve for the forthcoming year. Two members are appointed by our landlords, Dacorum Borough Council.

A Welcome Pack is in place to give to each new Trustee on joining the Main Management Committee. It is reviewed and updated each time it is needed so that the very latest information is included. In addition to the Constitution, latest accounts, minutes of last 2 months' meetings, the various Policies, a map of our Area of Benefit and information from the Charity Commission concerning Trustees, information such as contact details of staff and Trustees, a Who's-Who of those actively involved in the association, a history of the charity and the Village Hall, also of the Parish Trust and their Charity Scheme and any other material considered relevant, is given. All new Trustees are personally welcomed by the Chairman and encouraged to ask any questions and join any sub-committee in which they may have a particular interest and are assigned an experienced trustee to assist in familiarising themselves with the charity's activities.

Powers to invest the charity's funds for the benefit of the charity and its members are set out in the Constitution and are vested in the Management Committee.

The charity has no direct connection with any other charity or organisation, but the Leverstock Green Parish Trust provides the charity with donations towards the maintenance of the hall in accordance with its own Scheme of Arrangement.

With the exception of the paid staff, all Trustees are volunteers and all the work of the charity is undertaken by volunteers (not necessarily Trustees) without whom the charity would not be able to function.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LEVERSTOCK VILLAGE ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Leverstock Green Village Association CIO is an incorporated charity registered with the Charity Commission (number 1172784).

The principal operating address of the charity is:

Village Hall
Leverstock Green
Herts
HP3 8QG

The Trustees who served in the year and up to the date of this report were:

Elected Members

A Weightman	
M Rayner	Secretary (also Leverstock Green Womens' Institute Representative)
D Tang	Treasurer
J Baldwin	
S Brind	
C B Gage	Vice-Chairman (also Holy Trinity Church Representative)
B Makins	also Leverstock Green Cricket Club Representative
I Parish	Chairman
R Sutton	
N Taylor	
J Walker	
R Selby	Resigned 4-Apr-22
R Goldstein	Co-opted 11-Oct-21

Representative Members

Leverstock Green Football Club	W Dawes
Leverstock Green Tennis Club	A Woof
Leverstock Green Players	D Reeve
Our Lady Queen of all Creation RC Church	H Bassadone

Nominated Members

Dacorum Borough Council	Councillor M Griffiths
Dacorum Borough Council	Councillor N Harden

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST AUGUST 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

I Parish – Chairman

14 November 2022

LEVERSTOCK VILLAGE ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

I report to the trustees on the accounts of Leverstock Green Village Association Trust CIO (charity no: 1172784) for the year ended 31st August 2022 which are set out on pages 7 to 15.

Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

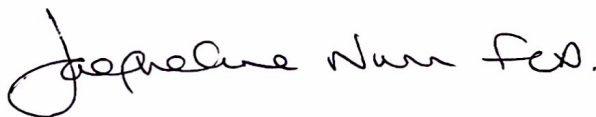
Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 145 of the Charities Act;
- the accounts do not accord with such records
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements of the Charities Act or are not consistent with the Charities SORP (FRS102)
- any such matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Jacqueline Nunn FCA
271 St Albans Road
Hemel Hempstead
Hertfordshire
HP2 4RP

Dated: 24 October 2022

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £
Income from:							
Donations & Grants		2,113	2,689	4,802	14,421	18,943	33,364
Charitable activities & events	2	320	6,144	6,464	1,075	2,663	3,738
Other trading activities			43,546	43,546		13,044	13,044
Investment income			90	90		89	89
Total income		2,433	52,469	54,902	15,496	34,739	50,235
Expenditure on:							
Charitable & Fund-raising costs	2	(320)	(3,908)	(4,228)	(1,075)	(2,661)	(3,736)
Staff costs	3		(38,842)	(38,842)	(6,798)	(23,178)	(29,976)
Light, heat & water	4	(975)	(12,436)	(13,411)	(561)	(5,053)	(5,614)
Insurances & Licences			(1,814)	(1,814)		(2,036)	(2,036)
Repairs & maintenance		(481)	(1,821)	(2,302)		(339)	(339)
Telephone, postage and stationery			(1,374)	(1,374)		(1,384)	(1,384)
Hall & Office equipment		(657)	(632)	(1,289)	(597)	(176)	(773)
Depreciation		(100)	(8,122)	(8,222)	(100)	(8,122)	(8,222)
Independent Examiner's Fee			(360)	(360)		(360)	(360)
Professional Fees			(40)	(40)		(40)	(40)
Sundry			(3,651)	(3,651)		(2,721)	(2,721)
Total expenditure		(2,533)	(73,000)	(75,533)	(9,131)	(46,070)	(55,201)
Net income/(expenditure)		(100)	(20,531)	(20,631)	6,365	(11,331)	(4,966)
Transfer between funds		-	-	-	(6,465)	6,465	-
Net income/(expenditure) after transfers		(100)	(20,531)	(20,631)	(100)	(4,866)	(4,966)
Reconciliation of funds							
Fund balances at beginning of year		736	227,986	228,722	836	232,852	233,688
Fund balances at end of year		636	207,455	208,091	736	227,986	228,722

The notes on pages 10 to 16 form part of these accounts.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible assets	6		77,095		85,317
Current Assets					
Debtors	7	1,556		1,024	
Cash at bank and in hand		131,270		144,091	
Total Current Assets		132,826		145,115	
Creditors: Amounts Falling Due Within One Year	8	(1,830)		(1,710)	
Net Current Assets		130,996		143,405	
Total Assets less Current Liabilities			208,091		228,722
Represented by:					
Restricted Funds			636		736
Unrestricted Funds					
Designated funds			77,095		85,317
General funds			130,360		142,669
	9		208,091		228,722

Approved by the Trustees on 14th Nov 2022

I Parish – Chairman
Trustee

M Rayner – Secretary
Trustee

The notes on pages 10 to 16 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. All other forms of income are recognised on a receivable basis. Income relating exclusively to future accounting periods is deferred.

Expenditure recognition

Expenditure is recognised when a liability is incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Hall Improvements	25 years straight line (lease term)
Fixtures, fittings & equipment	10 years straight line
Computer equipment	3 years straight line

Capitalisation limit of £250.

Funds structure

Restricted funds represent grants, donations and legacies received which are allocated by the donor for specific purposes.

Unrestricted income funds are those funds that are available to the trustees to apply to the general charitable purposes as laid out in the Trust Deed.

Designated funds are unrestricted funds which have been put aside out of unrestricted funds at the discretion of the Trustees.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

2. Charitable activities and events & fundraising costs

	Income	Expenditure	Net Total
<i>Year to 31 August 2022</i>			
	£	£	£
Fireworks	-	-	-
Winter Fayre	1,215	(38)	1,177
Christmas Lights	320	(1,453)	(1,133)
Big Band Concert	-	-	-
Quiz Night	-	-	-
Fete	2,496	(690)	1,806
500 Club	2,340	(1,440)	900
Newsletter	-	-	-
Other	93	(606)	(513)
Totals	6,464	(4,227)	2,237
<i>Year to 31 August 2021</i>			
	£	£	£
Fireworks	-	-	-
Winter Fayre	-	-	-
Christmas Lights	1,075	(1,447)	(372)
Big Band Concert	-	-	-
Quiz Night	-	-	-
Fete	-	-	-
500 Club	2,578	(1,440)	1,138
Newsletter	-	-	-
Other	85	(873)	(788)
Totals	3,738	(3,760)	(22)

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

3. Staff costs

	2022	2021
	£	£
Wages and salaries	38,205	29,542
Social security costs	0	0
Pension costs	637	434
	38,842	29,976

Staff numbers

The average monthly number of employees (head count based on number of staff employed) during the year was:

5	5
---	---

Staff work part-time and the average number of employees (full time equivalent based on hours worked) during the year was:

2	2
---	---

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund

4. Light, heat & water

	2022	2021
	£	£
Electricity	3,836	2,125
Gas	5,131	2,602
Water	4,444	887
	13,411	5,614

5. Trustees' remuneration and expenses

No trustee received any remuneration or expenses in the year.

The premium for the Village Hall insurance policy was a total of £1,082 (2021: £803) and includes Trustee indemnity insurance. This is provided by the Charity in order to indemnify the trustees or other officers against the consequences of any neglect or default on their part.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

6. Tangible fixed assets

	Hall Improvement £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2021	166,324	62,598	228,922
Additions			
At 31 August 2022	166,324	62,598	228,922
Depreciation			
At 1 September 2021	93,141	50,463	143,604
Charged in year	6,653	1,569	8,222
At 31 August 2022	99,794	52,032	151,826
Net book value			
At 31 August 2021	73,183	12,135	85,318
At 31 August 2022	66,530	10,565	77,095

7. Debtors

	2022 £	2021 £
Other debtors	66	84
Prepayments and accrued income	1,490	940
	1,556	1,024

8. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	870	750
Accruals and deferred income	960	960
	1,830	1,710

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

9a. Funds of the charity – Current Year

	At 1 Sept 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2022 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		0
500 Club	36	-	-		36
Christmas Lights Fund	-	320	(320)		0
Photocopier	-	657	(657)		0
Maintenance	-	481	(481)		0
Heat, Light & Water	-	975	(975)		0
Door Entry System	700	-	(100)		600
Total restricted	736	2,433	(2,533)	-	636
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	85,317	-	(8,222)	-	77,095
General	142,669	52,469	(64,778)	-	130,360
Total unrestricted	227,986	52,469	(73,000)	-	207,455
TOTAL FUNDS	228,722	54,902	(75,533)	-	208,091

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

9b. Funds of the charity – Prior Year

	At 31 Aug 2019 £	Incoming resources £	Resources expended £	Transfers £	At 31 Aug 2020 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		-
500 Club	36	-	-		36
Christmas Lights Fund	-	1,075	(1,075)		-
Photocopier	-	597	(597)		-
Maintenance	-	6,465	-	(6,465)	-
Heat, Light, Water	-	561	(561)		-
Door Entry System	800	-	(100)		700
CJRS Grant		6,798	(6,798)		
Total restricted	836	15,496	(9,131)	(6,465)	736
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	93,540	-	(8,222)		85,317
General	139,313	34,739	(37,848)	6,465	142,669
Total unrestricted	232,852	34,739	(46,070)	6,465	227,986
TOTAL FUNDS	233,688	50,235	(55,201)	-	228,722

10a. Analysis of net assets by fund – current year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	76,613	-	76,613
Current assets	132,672		636	133,308
Creditors: amounts falling due within 12m	(1,830)			(1,830)
	130,842	76,613	636	208,091

10b. Analysis of net assets by fund – prior year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	85,317	-	85,317
Current assets	144,379	-	736	145,115
Creditors: amounts falling due within 12m	(1,710)	-	-	(1,710)
	142,669	85,317	736	228,722

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

11. Financial Commitments

At the year end the Charity had commitments of £0 (2021: £0)

12. Reserves

The committee is aware of the excess reserves. Any investments will be made with caution due to the on-going adverse impact Covid-19 is having on Hall income and the significant inflation of costs.

13. Related Party Transactions

There were no related party transactions during the year.

Accounts

Charity Registration Number 1172784

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

ANNUAL REPORT AND ACCOUNTS

**FOR THE YEAR ENDED
31 AUGUST 2021**

LEVERSTOCK VILLAGE ASSOCIATION CIO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present the annual report and financial statements of the charity for the year ended 31 August 2021. The financial statements comply with current statutory requirements and the requirements of the Charity's governing document.

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects, as detailed in the constitution, are:

To promote the benefit and protect the interests of the inhabitants of Leverstock Green and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Establish or secure the establishment of a community centre, The Village Hall, and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

Activities

In order to achieve these objectives, during the year the charity has:

Kept a watching brief on all planning and environment issues which affect residents and lobbied the appropriate authorities where necessary.

Ensured that the Village Hall is well maintained and appropriate for all hall users and drawn up plans to initiate refurbishment projects to keep the facilities to a standard expected by the local residents and users. In this connection the charity has liaised with the Leverstock Green Parish Trust for funding.

Raised funds by a variety of means to cover any shortfall between the hall-hire income and expenses; to pay for the refurbishment works. Under instruction since the Covid 19 second lockdown the hall has been closed until early July. The Newsletter and all other activities have been cancelled since the first lockdown. From July a limited number of bookings have taken place for some hirers. No parties, adult or children's, have taken place. There have been no fund-raising events during the year.

Maintained sub-committees as are necessary to address the aims and objectives of the Constitution. These currently comprise, Hall Management; Finance; Environment; all of which report back to the Main Committee.

No face to face meetings have taken place since the lockdown but some committee meetings have taken place electronically. The Officers have been in close email contact through-out the period.

Placed any surplus funds not needed for immediate running of the Village Hall, or other projects, on deposit to earn interest.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning and operations of all its current and future activities. In particular, the Trustees have

LEVERSTOCK VILLAGE ASSOCIATION CIO

given due regard to public benefit to ensure that all the activities have open access and are affordable.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

ACHIEVEMENTS AND PERFORMANCE

Until the shutting of the hall regular hiring bookings remained fairly constant and provided a variety of activities for members of the community. These were supplemented with occasional bookings. Children's birthday parties continue to be popular and are a good source of income but these have not been taking place due to the second lockdown.

Environmental Issues

The environmental sub-committee (ESC) is made up of members from the main committee and other local residents. Its function is to maintain a watching brief on planning applications for developments within the village to ensure that any such developments are in keeping with the village environment, and to represent the village community in all environmental matters pertaining to the village.

The creation of a new cemetery alongside the entrance to Bunkers Park has been completed and this will become operational when Woodwells is full, probably early 2022. Plans for a crematorium to adjoin the cemetery have been approved with work due to start imminently. The whole development will occupy the land between the Bunkers Park access road and Bunkers Lane.

Events provided in accordance with our aims:

Fireworks, Winter Fayre, Christmas Lights and Village Fete

No fundraising events have taken place.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Additional Activities

The Hall Management Sub-Committee continues to oversee the running of the hall, thus providing a welcoming venue for the numerous local groups who meet regularly in the Hall as well as for our occasional hirers. Fans have been fitted in the main hall to improve the air circulation especially when the room is fully used.

Although never reaching the maximum number of participants the 500 Club has continued to run, providing additional funds for the Association with the possible chance of being the lucky winner of the first prize of £100 every month. Second and third prizes are considerably lower.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

FINANCIAL REVIEW

Reserves

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent of £60,000 or twelve months' hall expenditure whichever is the greater. The Trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At 31 August 2021 the charity held free reserves of £142,669 (2019: £156,845). This equates to 28 months of running costs. The committee is aware of the excess reserves. Any investments will be made with caution due to the uncertainty driven by Covid-19 and the adverse impact it has had on Hall income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Leverstock Green Village Association CIO is governed by its constitution dated 27 April 2018.

15 individual trustees are elected at the Association's Annual General Meeting. Trustees representing local bodies are nominated by each individual body under its prevailing rules or constitution. At its first meeting after the Annual General Meeting the Management Committee elects from among its members the Officers of the charity to serve for the forthcoming year. Two members are appointed by our landlords, Dacorum Borough Council.

A Welcome Pack is in place to give to each new Trustee on joining the Main Management Committee. It is reviewed and updated each time it is needed so that the very latest information is included. In addition to the Constitution, latest accounts, minutes of last 2 months' meetings, the various Policies, a map of our Area of Benefit and information from the Charity Commission concerning Trustees, information such as contact details of staff and Trustees, a Who's-Who of those actively involved in the association, a history of the charity and the Village Hall, also of the Parish Trust and their Charity Scheme and any other material considered relevant, is given. All new Trustees are personally welcomed by the Chairman and encouraged to ask any questions and join any sub-committee in which they may have a particular interest and are assigned an experienced trustee to assist in familiarising themselves with the charity's activities.

Powers to invest the charity's funds for the benefit of the charity and its members are set out in the Constitution and are vested in the Management Committee.

The charity has no direct connection with any other charity or organisation, but the Leverstock Green Parish Trust provides the charity with donations towards the maintenance of the hall in accordance with its own Scheme of Arrangement.

With the exception of the paid staff, all Trustees are volunteers and all the work of the charity is undertaken by volunteers (not necessarily Trustees) without whom the charity would not be able to function.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LEVERSTOCK VILLAGE ASSOCIATION CIO

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Leverstock Green Village Association CIO is an incorporated charity registered with the Charity Commission (number 1172784).

The principal operating address of the charity is:

Village Hall
Leverstock Green
Herts
HP3 8QG

The Trustees who served in the year and up to the date of this report were:

Elected Members

A Weightman	
M Rayner	Secretary (also Leverstock Green Womens' Institute Representative)
D Tang	Treasurer
J Baldwin	
S Brind	
C B Gage	Vice-Chairman (also Holy Trinity Church Representative)
B Makins	also Leverstock Green Cricket Club Representative
I Parish	Chairman
R Sutton	
N Taylor	
J Walker	

Representative Members

Leverstock Green Football Club	W Dawes
Leverstock Green Tennis Club	A Woof
Leverstock Green Players	D Reeve
Our Lady Queen of all Creation RC Church	H Bassadone

Nominated Members

Dacorum Borough Council	Councillor M Griffiths
Dacorum Borough Council	Councillor G Sutton (died 27-Feb-21)
Dacorum Borough Council	Councillor N Harden (appointed 13-Sep-21)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST AUGUST 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the Charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

I Parish – Chairman

8 November 2021

LEVERSTOCK VILLAGE ASSOCIATION CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

I report to the trustees on the accounts of Leverstock Green Village Association Trust CIO (charity no: 1172784) for the year ended 31st August 2021 which are set out on pages 8 to 16.

Respective responsibilities of trustee and examiner

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 145 of the Charities Act;
- the accounts do not accord with such records
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements of the Charities Act or are not consistent with the Charities SORP (FRS102)
- any such matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

271 St Albans Road
Hemel Hempstead
Hertfordshire
HP2 4RP

Dated: DD MMM YYYY

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Restricted 2020 £	Unrestricted 2020 £	Total 2020 £
Income from:							
Donations & Grants		14,421		33,364	7,940	10,117	18,057
Charitable activities & events	2	1,075	18,943	3,738	1,045	8,487	9,532
Other trading activities			2,663	13,044		34,594	34,594
Investment income			89	89		682	682
Total income		15,496	34,739	50,235	8,985	53,880	62,865
Expenditure on:							
Charitable & Fund-raising costs	2	(1,075)	(2,661)	(3,736)	(1,045)	(7,752)	(8,797)
Staff costs	3	(6,798)	(23,178)	(29,976)	(5,871)	(27,687)	(33,558)
Light, heat & water	4	(561)	(5,053)	(5,614)	(2,069)	(7,021)	(9,090)
Insurances & Licences			(2,036)	(2,036)		(3,256)	(3,256)
Repairs & maintenance			(339)	(339)		(954)	(954)
Telephone, postage and stationery			(1,384)	(1,384)		(1,582)	(1,582)
Hall & Office equipment		(597)	(176)	(773)		(1,286)	(1,286)
Depreciation		(100)	(8,122)	(8,222)	(100)	(8,305)	(8,405)
Independent Examiner's Fee			(360)	(360)		(3,060)	(3,060)
Professional Fees			(40)	(40)		(2,918)	(2,918)
Sundry			(2,721)	(2,721)		(3,708)	(3,708)
Total expenditure		(9,131)	(46,070)	(55,201)	(9,085)	(67,529)	(76,614)
Net income/(expenditure)		6,365	(11,331)	(4,966)	(100)	(13,649)	(13,749)
Transfer between funds		(6,465)	6,465	-	-	-	-
Net income/(expenditure) after transfers		(100)	(4,866)	(4,966)	(100)	(13,649)	(13,749)
Reconciliation of funds							
Fund balances at beginning of year		836	232,852	233,688	936	246,501	247,437
Fund balances at end of year		736	227,986	228,722	836	232,852	233,688

The notes on pages 10 to 16 form part of these accounts.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO**BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	6		85,317		93,539
Current Assets					
Debtors	7	1,024		2,609	
Cash at bank and in hand		144,091		140,873	
Total Current Assets		145,115		143,482	
Creditors: Amounts Falling Due Within One Year					
	8	(1,710)		(3,333)	
Net Current Assets		143,405		140,149	
Total Assets less Current Liabilities			228,722		233,688
Represented by: Restricted Funds			736		836
Unrestricted Funds					
Designated funds			85,317		93,539
General funds			142,669		139,313
	9		228,722		233,688

Approved by the Trustees on 8th Nov 2021

I Parish – Chairman
Trustee

M Rayner – Secretary
Trustee

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

The notes on pages 10 to 16 form part of these accounts.

1. Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. All other forms of income are recognised on a receivable basis. Income relating exclusively to future accounting periods is deferred.

Expenditure recognition

Expenditure is recognised when a liability is incurred.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Hall Improvements	25 years straight line (lease term)
Fixtures, fittings & equipment	10 years straight line
Computer equipment	3 years straight line

Capitalisation limit of £250.

Funds structure

Restricted funds represent grants, donations and legacies received which are allocated by the donor for specific purposes.

Unrestricted income funds are those funds that are available to the trustees to apply to the general charitable purposes as laid out in the Trust Deed.

Designated funds are unrestricted funds which have been put aside out of unrestricted funds at the discretion of the Trustees.

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

2. Charitable activities and events & fundraising costs

	Income	Expenditure	Net Total
<i>Year to 31 August 2021</i>			
	£	£	£
Fireworks	-	-	-
Winter Fayre	-	-	-
Christmas Lights	1,075	(1,447)	(372)
Big Band Concert	-	-	-
Quiz Night	-	-	-
Fete	-	-	-
500 Club	2,578	(1,440)	1,138
Newsletter	-	-	-
Other	85	(873)	(788)
Totals	3,738	(3,760)	(22)
<i>Year to 31 August 2020</i>			
	£	£	£
Fireworks	2,285	(3,846)	(1,561)
Winter Fayre	868	(28)	840
Christmas Lights	435	(1,440)	(1,005)
Big Band Concert	1,064	(305)	759
Quiz Night	830	(376)	454
Fete	339	50	389
500 Club	2,446	(1,440)	1,006
Newsletter	610	(780)	(170)
Other	655	(632)	23
Totals	9,532	(8,797)	735

LEVERSTOCK GREEN VILLAGE ASSOCIATION CIO

3. Staff costs

	2021	2020
	£	£
Wages and salaries	29,542	33,046
Social security costs	0	0
Pension costs	434	512
	29,976	33,558

CJRS Grant of £6,798 was received during the year and is reported under Donations & Grants income.

Staff numbers

The average monthly number of employees (head count based on number of staff employed) during the year was:

5	5
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Staff work part-time and the average number of employees (full time equivalent based on hours worked) during the year was:

2	2
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The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

4. Light, heat & water

	2021	2020
	£	£
Electricity	2,125	2,990
Gas	2,602	3,460
Water	887	2,640
	5,614	9,090

5. Trustees' remuneration and expenses

No trustee received any remuneration or expenses in the year.

The premium for the Village Hall insurance policy was a total of £803 (2020: £1,602) and includes Trustee indemnity insurance. This is provided by the Charity in order to indemnify the trustees or other officers against the consequences of any neglect or default on their part.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

6. Tangible fixed assets

	Hall Improvement £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2020	166,324	62,598	228,922
Additions			
At 31 August 2021	166,324	62,598	228,922
Depreciation			
At 1 September 2020	86,488	48,894	135,382
Charged in year	6,653	1,569	8,222
At 31 August 2021	93,141	50,463	143,604
Net book value			
At 31 August 2020	79,836	13,704	93,540
At 31 August 2021	73,183	12,135	85,318

7. Debtors

	2021 £	2020 £
Other debtors	84	241
Prepayments and accrued income	940	2,368
	1,024	2,609

8. Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	750	650
Accruals and deferred income	960	2,683
	1,710	3,333

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

9a. Funds of the charity - Current Year

	At 1 Sept 2020 £	Incoming resources £	Resource s expende d £	Transfers £	At 31 Aug 2021 £
RESTRICTED FUNDS					
Newsletter fund	-	-	-		0
500 Club	36	-	-		36
Christmas Lights Fund	-	1,075	(1,075)		0
Photocopier	-	597	(597)		0
Maintenance	-	6,465	-	(6,465)	0
Heat, Light & Water	-	561	(561)		0
Door Entry System	800	-	(100)		700
CJRS Grant	-	6,798	(6,798)		0
Total restricted	836	15,496	(9,131)	(6,465)	736
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	93,539	-	(8,222)		85,317
General	139,313	34,739	(37,848)	6,465	142,669
Total unrestricted	232,852	34,739	(46,070)	6,465	227,986
TOTAL FUNDS	233,688	50,235	(55,201)	-	228,722

The transfer of £6,465 from Restricted to Unrestricted funds relates to maintenance funding from the Parish Trust, received in 2020/21 but spent in 2019/20.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

9b. Funds of the charity - Prior Year

	At 31 Aug 2019 £	Incoming resources £	Resource s expende d £	Transfers £	At 31 Aug 2020 £
RESTRICTED FUNDS					
Newsletter fund	-	610	(610)		-
500 Club	36	-	-		36
Christmas Lights Fund	-	435	(435)		-
Photocopier	-	257	(257)		-
Maintenance	-	-	-		-
Heat, Light, Water	-	1,812	(1,812)		-
Door Entry System	900	-	(100)		800
CJRS		5,871	(5,871)		
Total restricted	936	8,985	(9,085)		836
UNRESTRICTED FUNDS					
Designated					
Fixed Asset Fund	89,656	12,289	(8,405)		93,540
General	156,845	41,591	(59,124)		139,312
Total unrestricted	246,501	53,880	(67,529)		232,852
TOTAL FUNDS	247,437	62,865	(76,614)		233,688

10a. Analysis of net assets by fund - current year

	Unrestrict ed funds £	Designat ed funds £	Restrict ed funds £	Total funds £
Tangible fixed assets	-	85,317	-	85,317
Current assets	144,379		736	145,115
Creditors: amounts falling due within 12m	(1,710)			(1,710)
	142,669	85,317	736	228,722

10b. Analysis of net assets by fund - prior year

	Unrestrict ed funds £	Designat ed funds £	Restrict ed funds £	Total funds £
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Tangible fixed assets	-	93,540	-	93,540
Current assets	142,645	-	836	143,481
Creditors: amounts falling due within 12m	(3,333)			(3,333)
	139,312	93,540	836	233,688

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

11. Financial Commitments

At the year end the Charity had commitments of £0 (2020: £0)

12. Reserves

The committee is aware of the excess reserves. Any investments will be made with caution due to the uncertainty driven by Covid-19 and the adverse impact it has had on Hall income.

13. Related Party Transactions

There were no related party transactions during the year.